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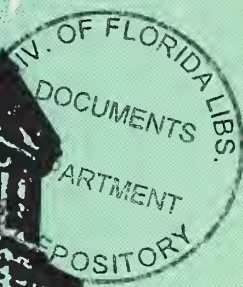
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- Every ASAer a linguist? page 3
- State Tax Guide page 11



# Are Training Exercises Valuable?

**E**ach year, Army Security Agency members participate in numerous Field Training Exercises (FTX). The value of these "war games" is not always readily apparent to the participants.

This month, The Hallmark asked members of units actively participating in FTX the following question: "Of what value are field training exercises to your military career?" Their answers follow:

## Good for Army and Career

"They provide the only realistic training that we can get outside a hostile situation. It is good for the Army; therefore, good for my career."

**CW2, 1st AVN CO**

## Act, react and interact

"There is no substitute for actually performing the task, no matter the weather, terrain or mission. There is no better way to find out if you can act, react and interact with those in the field with you. You can find out who you can depend on to do what and for how long. Field training exercises must be realistic and special operations detachment field training exercises are extremely so."

**CPT, Special Forces, 313th ASA BN**

## Helps very little

"It's helped very little. I've spent half my time in the field doing nothing related to my MOS and nothing related to the actual situation in combat. They are not shooting at you. In combat, security and the mission are just not the same. You always learn something but as far as to say it helps in combat it's very little. It hurts me because I can't further my education because I am always mission essential."

**SGT, 303d ASA BN**

## Not often enough

"When I was going to the field, we were only going a few times from month to month. This does not allow enough time to be proficient in my MOS. We should be in the field a couple of days every month at the company level rather than in support of other units."

**SP4, 303d ASA BN**

## Better than classroom

"I learned more from the FTX than I did in the classroom."

**PFC, 1st AVN CO**

## Short-fused problems

"In many units I have been assigned to the field training exercises were beneficial; however, my present unit does not fall into that category. Short-fused field problems prevent prior planning and even longer fused problems are not planned as well as they could or should be. Outdated, poor quality equipment makes things even more difficult. Finally, there is not enough time between exercises and on each problem the same people are sent."

**SGT, 313th ASA BN**

## Basic building blocks

"Field exercises serve as basic building blocks in the soldier's career to enhance his knowledge and training at each level."

**CPT, 1st AVN Co**

## Gives different outlook

"It gives a different outlook on the military. You learn how to get along in the field and how to take care of yourself. Our missions are successful but not as successful as they could be. When we went to Ft Carson, we had repair people and we did wonders. You just can't accomplish a lot when you can't stay up in the air. Also, it is unrealistic when you are not allowed to hit appropriate enemy frequencies."

**SSG, 303d ASA BN**

*Published monthly in support of U.S.  
 Army information objectives*

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**Our Cover**—Be it Russian, German or French, you may soon be learning a second language.

Covers by Ron Crabtree

## Time for a Change?

# Add Realism

**I**s it time for a change?

Field Training Exercises—that time of the year when you pack up the essentials, live in a tent and “play” war—could use some “upgrading” according to several US Army Security Agency members.

Answers to this month’s Dialogue question (opposite page) produced many constructive comments on the exercises . . . and some suggestions.

The majority of those interviewed felt the exercises are essential to their military careers and for preparation for war. Mixed in, however, were pleas for:

- more company-level exercises—“we need to go out in the field alone more rather than in support of other units”;
- a change of script—“training should be more interesting, not so repetitive”; and
- use of newer (or at least better) equipment—“outdated, poor quality equipment makes things even more difficult”.

Most important, was a call for realism.

“When you’re in war, you can’t run back to post for a forgotten part or to take a shower because you’re dirty,” was the way one ASAer responded.

Another, who lamented that such exercises would not have helped him in Vietnam, remarked, “There is no map reading and we don’t even know how to call for a medevac.”

Perhaps a sergeant major summed it up best by noting that unrealistic exercises could be “fatal, crippling or at the very least embarrassing.”

*Winner of three Blue Pencil Awards from the Federal Editors Association,  
 Award of Merit and Award of Excellence from the Society for Technical Communication,  
 Four Keith L. Ware Awards from Department of the Army*

Brigadier General William I. Rolya, *Commander, US Army Security Agency*

Lawrence E. Wheeler  
*Information Officer*

SP5 Douglas L. Morrow  
*Contributing Editor*

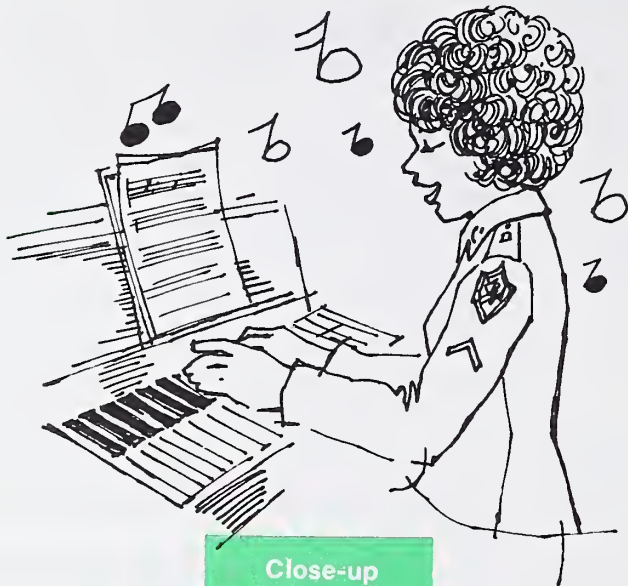
Carol Dovel  
*Editor This Issue*

Graphics Branch: Raymond Griffith; *Chief*; Ron Crabtree, Mary Day, SP5 Sarah LeClere

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# She Lives Life Her Way!



**P**ut some life into your singing... smile back there... let's show some life... some spirit..."

Rebecca Owens loves life and people, but she loves singing more. Besides being a private at the US Army Security Agency Training Center and School, Ft Devens, MA, she is the first woman leader of the Heritage Singers.

The 39-member choir is comprised of full-time TC&S students who volunteer their spare time to participate in musical activities.

"The choir is an outlet for me," the exuberant PV2 Owens explains. "It's much more than just singing. I can choose the type of music we'll use, I can work with the singers and try to make them the type of musician I would want to be."

Before joining the Army last fall, Mrs. Owens was pursuing a professional singing career. She was singing in small groups and at private clubs, then the jobs grew scarce.

"I had always wanted to join the Army, the jobs weren't coming in, so I signed up," she remembers.

I've done more in the last three months than I've done in my entire life," PV2 Owens continues. "I've learned what I can take and can't take and most importantly, I've learned a lot about people."

A native of Chattanooga, TN, she attended Middle Tennessee State University majoring in criminology.

From there she met her future husband Bill, a policeman, married him twice and joined the Army.

"We're members of the Buddha faith, we were married on a hilltop by a fellow buddhist, but the Army didn't recognize our marriage," she explains. "When I finished basic, we drove to Ft Payne, AL, got a judge out of bed and were remarried at one o'clock in the morning."

Many enlisted women marry after entering the service, but PV2 Owens married first.

"Our separation has been good for us. He knows individuality is good for me and he respects my judgement," she explains. "He knows I had to do something on my own."

A manual Morse student, the southern enlistee feels ASA soldiers are "a cut above the average. It makes me proud to wear the patch."

But what about her 7-hour days learning Morse code... "It's really difficult. You have to develop a liking for it. The study takes a lot of hard work...those dots and dashes could drive you nuts."

After completing her MOS course, PV2 Owens will be leaving the Ft Devens area for Japan. Most women follow their husbands across the world, but this time Bill will be doing the following.

"We're both thrilled to be going. Of course, it could be awkward for him at first," she says.

Although she doesn't consider herself a true women's libber, the vivacious private has definite views on the subject:

"It's the best thing that's happened for the American woman. I want to be treated equal in my job and in my mentality," she says. "I'm what I am and I expect to be accepted for what I am."

Like all military students and students separated from their families, she is faced with many problems.

"Problems? I don't worry about any of them. If people would stop and think they wouldn't have problems," she reflects. "I just chant away my problems I have."

Her work with the Heritage Singers certainly doesn't pose any problems for the exuberant private.

"I love to work with children and with young adults who love music. When we perform our only hope is to make people happy by enjoying our music."

# Every ASAer A Linguist ?

**H**ow many languages have you mastered? If you're an officer, warrant officer or non-commissioned officer, E-6 or above, and assigned to the United States Army Security Agency, then you'll be speaking two before long.

A command-wide language program has been established for these personnel with training provided on a mandatory basis during duty hours.

Guidance for the program was set forth in a command letter dated Jan. 21, 1976, signed by the USASA Commander, Brigadier General William I. Rolya.

"This program is designed to provide our soldiers with an on hands knowledge of the day-to-day problems, limitations and potential for use of a foreign language," the general states. "It is also designed to enhance professional development."

Personnel presently qualified as linguists and occupying billets requiring the use of that language are exempt from the program.

Emphasis, according to General Rolya, will be placed on supervisors and leaders who have had little or no language training.

"However, individuals who have learned a foreign language but are not presently using that language will be expected to maintain the highest degree of proficiency possible in that language," the Commander emphasizes.

Foreign language programs are already in operation at Field Station Sobe and at the 504th ASA GP Headquarters, Hunter Army Airfield, GA.

"Sobe has established a course in Japanese," according to Chief Warrant Officer Wayne Kinsey, language training and maintenance officer for USASA Headquarters. "And we're encouraging the various commands to set up their own programs tailored to their particular environments."

Any foreign language within the Army's inventory of 56 languages is acceptable. However, General Rolya is encouraging personnel in overseas locations to study the language indigenous to their geographic area.

"The Department of the Army now requires all personnel at the battalion commander level and above who are on orders to Germany to learn the German language," CW2 Kinsey states. "For this purpose, a 40-hour course created by the Defense Language Institute will be made available CONUS wide.

"Officers going to Germany will be required to learn the language," he continues. "It is strongly suggested that all other personnel on assignment there do the same."

Chief Warrent Officer Kinsey says a number of studies, conducted by the National Security Agency, Department of the Army and the Assistant Secretary for Intelligence, have put increased emphasis on linguists.

"The emphasis now is on getting officers and senior NCO's qualified in a language so they will have a feel for the problems involved in learning a language," he states.

General Rolya's letter encourages maximum use of language training programs offered by installation educational centers and materials available from the SLI's Department of Non-Resident Instruction.

"Personnel to whom this program applies are encouraged to take the Defense Language Proficiency Test (DLPT) to determine and record their language proficiency," the general says.

"Implementation of this program will require initiative, ingenuity and hard work," General Rolya emphasizes. "Development and maintenance of a foreign language capability, however, is essential to the success of our mission.

"I expect, therefore, all commanders and supervisors to give this program their vigorous and unremitting attention," he advises.

Not to be outdone by his fellow ASAers, General Rolya, who already speaks French, has started his own language program, this time in German.



# Sleepless Patriot Aids Revolution

By Steve Creason

*The outcome of a battle and possibly a war can sometimes be changed by information from an unexpected source. Such was the case on December 4, 1777. Had it not been for the curiosity and courage of a gentle Quaker woman, General Washington could have lost his Army and possibly the Revolutionary War.*

Loyal American volunteers played an important part in the development of General George Washington's spy network, yet little is remembered of those who gallantly supported the American Revolution. One such person lived at Loxley House, number 177, on the east side of Second Street, in Philadelphia.

During the year of 1777, General Washington had gone into winter quarters at Whitemarsh near Valley Forge. Although he had no plans for a winter campaign, he was suspicious of the British General Howe's intentions. Howe's troops were well fed and well equipped. They could withstand the rigors of a winter cam-

paign much better than the Continental Army. Also, Washington's knowledge of the British Army was limited. He knew they were preparing for a march but he did not know when or where they were going. Fortunately, this information was soon to be made available to him and it would come from a very unexpected source.

Lydia Darrah had the reputation of being a Whig. Although she did not like the British occupation of Philadelphia, she endured, not hesitating to express her support of the Colonial cause. Howe's Adjutant General found this amusing but did not consider her a threat since she was a Quaker.

The Adjutant General had arranged for the use of one room in Loxley House as a conference chamber. On the night of December 2, 1777, he requested that the Darrahs retire early and informed them of the conference planned for that evening. He would call when they were finished so Lydia could let them out. That night Lydia could not sleep. She was troubled by the recent increase of troop drills and the change in the attitudes of the British officers. Giving in to her uneasiness, she crept downstairs and listened at the door of the chamber. Although she had missed most of the conference, she was stunned by what she heard. The British were planning a surprise attack on Washington's forces at Whitemarsh. The attack was planned for December 4, 1777; but how was she to alert General Washington? She returned to her room and when the Adjutant came to arouse her from a feigned deep sleep, she waited until his third knock to open her door.

The next day she decided to go to Whitemarsh herself, using the excuse of picking up flour at Frankford Mill to get a pass through the British lines. Arriving at the Mill, she ordered the flour

and set off for Whitemarsh. On the way she met Lieutenant Colonel Craig, whom she had known before the British occupied Philadelphia. Hesitating at first, fearing her information might not reach Washington in time, she finally relented and told him her story. He was amazed. The information she had given him would save the Continental Army. After promising not to reveal her identity, he sped to General Washington with the information. After eating and resting at a nearby farmhouse, Lydia returned to Philadelphia, picking up her flour enroute.

The ensuing battle was one of little action. The British, finding a fully prepared Continental Army, did not attack and withdrew to Philadelphia after several skirmishes.

When questioned by the British Adjutant General, Lydia could only reply "No" to the query, "What I wish to know is whether any of your family was up after eight o'clock on the night I conferred with the other officers in your sitting room?"

How the secret leaked remained a mystery to the British Adjutant General, who had to pound on the Quakeress' door to wake her so that he might leave her house with his friends.

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# AHS Dining Facility Gets Connelly Nod

**A**rlington Hall Station's Consolidated Dining Facility has captured top honors as the United States Army Security Agency's Best Dining Facility in the small unit category.

This honor entitles the unit, managed by Sergeant First Class Frank Imperato, to participate in the 1976 Philip A. Connelly Award competition against other Army dining facilities.

The AHS facility was awarded the honor after competition with other ASA facilities serving 200 or less persons per meal. The award for the large unit category (201 or more) will be announced later this month.

"This was a well-deserved honor and the guys here have worked real hard for it," declares SFC Imperato. "They deserve to be rewarded for their hard work."

Congratulations on the honor have come from Brigadier

General James E. Freeze, USASA Deputy Commander.

"Your selection as the winner in this highly competitive program recognizes you and your staff for achieving the highest standards for food service in the Agency," General Freeze relates. "This distinction is a personal tribute to the food service personnel of your command who are conscientiously and diligently striving to achieve the best in Army food service."

Dining facilities entered in the Connelly award competition are judged on interior and exterior appearance of the building, condition of equipment, appearance of personnel, consistency of food preparation with menus, and appearance, quality and taste of food.

Before the final judging during the spring, the Arlington Hall facility will undergo some



PFC Glatkowski readies vegetables for noonday meal.



SP4 Frederickson slices meat for sandwiches.



SFC Imperato and staff look over hot food line. (Photos by SP4 Mary Frye)



changes. Salad bars are on order; and new ovens and a tilt grill are to be installed.

The building itself will be painted and the exterior entrance and sidewalk area will be renovated and landscaped.

"These changes were going to be done with or without the Connelly award competition," SFC Imperato emphasizes.

The sergeant's 16-member staff has a wealth of cooking experience to draw from.

The facility's baker, Staff Sergeant William Kollman, was a commercial baker before joining the service. One of the cooks, Private First Class Mike Glatkowski worked for the Hilton Corporation as a pastry decorator before enlisting.

Staff Sergeant Jim Pedrin, one of the sergeant's assistants, came from a family of 18 children and 13 step-children, where he learned



**SSG Pedrin stirs pot at Arlington Hall's dining facility. He's a cook from experience!**

to cook at the age of nine.

His other employees have either had non-military experience or Army cooking training.

"Of all the people I've worked

with, we have the best personnel here," SFC Imperato proudly relates. "Their training, knowledge, high morale and enthusiasm for their job is outstanding."

## Rules Outlined for Student Travelers

Each military sponsor with dependents in college or who will enter college from the overseas duty station should be familiar with space required and space available flight travel for students.

Student dependents of service members serving an accompanied tour overseas are authorized to enter the sponsor's overseas command on a space required basis as part of the PCS move. Therefore, the student is assured a reserved seat either aboard military or commercial aircraft as determined by local transportation officers under governing regulations.

The student may enter with the sponsor or anytime during his tour, provided the sponsor is serving an accompanied tour and has more than 30 days remaining in the overseas command. The student's initial entry may be delayed until an appropriate school vacation period; however, it must be accomplished prior to the student's 21st birthday. The student may not be returned to the United States by space required travel for the purpose of entering college.

If the dependents are advance returned at Government expense, for any reason, they are considered noncommand sponsored and are no longer eligible for space available travel privileges.

Undergraduate student dependents are allowed one round trip space available travel per school year. The trip must start in the overseas command and is available only from September through the next August. Round trips are not cumulative from school year to school year.

Detailed information on the policies are contained in paragraph 29b of AR 55-46.

Requests by sponsors for dependent travel must be made through the local personnel officer.

Each year, overseas commanders announce dates by which sponsors should initiate space available requests for their student dependents to join them for the summer. Requests for space available travel for Christmas holidays should be submitted at least 90 days prior to the desired departure date from the US.





# pass in review

A roundup of ASA news from Hallmark correspondents

## RA Board Selects 14

ASA fared well in the latest RA Integration Board for officers. The DA overall selection rate was 34 percent; ASA's selection rate was 42 percent. Fourteen of 33 ASA applicants were selected for RA appointments.

Those 14 ASA officers are: CPT Brian Ballard, 1LT Frederick Burgett, CPT Timothy Campen, CPT Stephen Cerutti, CPT Garland Gibbs, CPT Dickson Gribble, Jr., 1LT Kenneth Hipple, 1LT Sheldon Ihara, 1LT Clarence Joseph, CPT Paul McFarland, 1LT Christopher Miller, CPT Charles Narburgh, CPT David Pagni and CPT Victor Raphael.

## Suggestion Reaps Award

An ASA student at the Defense Language Institute (DLI) has saved the government \$19,413 and earned a \$790 award.

The suggestion which reduced the number of copies made by a government telecopier from five copies to three, was submitted by Specialist Richard Johnson.

In addition to the monetary award, SP4 Johnson received a personal letter from President Ford thanking him for his suggestion.

In the letter, the President commended Johnson on his work in "improving government operations and for the outstanding example you have set for all employees."



Reservists hand out candy during holiday visit.

Specialist Johnson said the money received for his suggestion astounded him "but the letter from President Ford was an even bigger surprise."

A German language student at the institute, SP4 Johnson will graduate from his course in April.

## Whirly-birder Is a Woman

The US Army's first woman helicopter pilot is ASAer First Lieutenant Sally Murphy.

Serving as supply officer for the 330th ASA Co (AVN), LT Murphy received her aviator wings after 16 months of training at Ft Rucker, AL. She is now qualified to fly the UH-1H (Huey) helicopter, T-41, T-42 and U-21 airplanes.

A graduate of the Military Intelligence Officers' Basic Course, LT Murphy also serves the 330th as a pilot.

## Reserve Unit Visits Villa

Members of the 453d, US Army Security Agency Company (DS) Reserve, paid a surprise visit to the St Mary's Villa in Amber, PA, during December.

Childrens' eyes lit up as reservists landed helicopters on the lawn and drove Army vehicles through the villa's gates.

After the children and staff inspected the military vehicles, the reservists were taken on a tour of the buildings and grounds at St Mary's.

## 330th Honored For Safety

Members of the 330th Army Security Agency Co (AVN), Ramstein, Germany, have been presented the 86th Tactical Fighter Group Golden Broom Award for having the most outstanding foreign object damage prevention program on Ramstein AFB.

Competing with 13 Air Force units located on Ramstein, the 330th Flight Detachment scored 93 percent in the evaluation.

## Bicentennial Dinner Held

Vint Hill Farms Station, VA, has started 1976 off with a series of Bicentennial dinners.

For their first event, attended by USASA's Deputy Commander, Brigadier General James E. Freeze, the VHFers decorated with 50 state flags and antique farm items, loaned by area citizens.



A mid-air battle to catch a pass was one of the many highlights on hand during the Southern Bavaria football championships. (Photo by Joe Kupchin)

## 326th Prevails Despite Snow

Playing under near blizzard conditions, the 326th ASA Co OPNS (Fwd) won the Southern Bavaria Flag football championship in Augsburg, Germany.

The ASA team which wound up its season with a 13-0 record, defeated the HHB, 2d Bn, 33rd Artillery, with a 44-24 edge on six touchdown passes thrown by quarterback Bob Strauss.

In the second game of a doubleheader, the 326th defeated Bad Toelz NCO Academy 30-0 in a near perfect offensive and defensive performance.

## San Antonio Takes Tourney

Two USASA softball teams took top honors in the Kelly Air Force Base, TX, Winter Slow Pitch Softball League Championships.

Company A, assigned to FS San Antonio, ended their season with a 17-0 record, taking final honors over Dawg Flight, Company B, of the Field Station.

This is the second year in a row for Company A to take top honors. They won this year's game by an 11-1 score.

## Major Sets Record

# Have Tennis Shoes — Will Run

Ever wonder how many pairs of tennis shoes it takes to run a thousand miles? Major Joseph DuJardin at Vint Hill Farms Station, VA, could give you a good estimate.

Over the past year the major has actively participated in the US Army Run for Your Life program and recently became the first runner at Vint Hill to break the 1000 mile mark record. Post Commander, Lieutenant Colonel Joseph Short, presented MAJ DuJardin with a certificate and a

## 303d Bn Wins Commander's Cup

Compiling towering victories, the 303d ASA Bn won the prestigious Fort Hood Commanding General's Cup Competition.

With an impressive 1835 points, the ASA team breezed by their nearest opponent's 1042 points.

Competing against 20 battalions and units, the 303d chalked up 110 points in racquet ball and 260 points in fast-pitch softball. Although they scored 110 points in horseshoes, they only took second place in that event.

Team members were trounced in only two events with their 145 golf points falling short of the Master Composite and their 5 orienteering points not comparable to the 175 points racked up by the 163d MI Bn.

They came back strong gathering 445 points in slow-pitch softball and 120 in cross-country to finally win the trophy.

Who knows what the records would have been had the 303d entered the water polo soccer and badminton events.

1000 mile club patch for his accomplishment.

Will he stop running? "No, I have set certain goals in life. One of these goals is to stay physically fit and I feel running is the best way to do that," the major explains. "Besides, there are a lot of runners here at Vint Hill out after my record."

The tennis shoes? Well to attain his next goal, 10,000 miles, he figures about six pairs.



# Are You Guilty Of Passing the Buck?

by 1SG Charles Carnes

Many times during the day I am asked questions by junior enlisted personnel about the various activities of Headquarters Company, as well as being told of personal problems. This is all well and good, and I enjoy helping out where I can. Unfortunately, this represents a good portion of my duty day and a lot of things I could be doing to improve working conditions are put off another day into infinity.

A good example is leaves and passes. They are hand carried directly to me and produced with all the suavity that can be mustered. You can imagine the expression of utter horror that crosses their faces when I point to my "In Box," which normally looks like a small explosion has

just occurred. "But Top, it could get lost forever in there!"

I admit that almost anything is possible, but it getting lost is highly unlikely.

I do have a better solution than bringing everything to me, and that is your immediate supervisor. I am outnumbered 160 to 1; he has much better odds, up to 10 to 1. This means he should be able to devote more time to a particular problem and have a solution much faster.

Of course a young supervisor may not know how to handle certain problems, but he should seek advice from his superiors and act accordingly. There are supervisors who immediately say, "See the 1SG about that."

## 370th Wins Big In Football

When the final whistle sounded, it was the 370th ASA Co taking first and second place honors in the Vint Hill Farms Flag Football regular season.

The 370th first team won highest honors with an 8-0 record, finishing three games ahead of the 370th second team whose record was 5-3.

Following the regular season, the double elimination Commanders' Points Tournament was held. Once again, the 370th first team proved their superiority by taking the tournament with a 4-1 record. The 370th second team finished third.

This is the NCO I am looking for. He is evading responsibility and not gaining the experience needed to function in the higher grades.

On the other hand, the lower enlisted personnel bypass their supervisors in a lot of cases. This is unfair to the junior NCOs because they do not get the chance to exercise their abilities. This is compounded even more when the individual is not referred back to them for some action. If an E6/E7 can't handle a half dozen personnel on a day-to-day basis, what is he/she going to do at the E8/E9 level?

There aren't too many places to pass the buck at that level. You can commit suicide, stumble, fumble and mumble a lot, or worry and hope it all will go away. The last one is the best; that is, if you can hold out long enough all your problems will either PCS, ETS or retire — including yourself.

## All Aboard The Train!

He's always hoped to see the world and now Specialist Harvey Tyler is doing just that.

For 90 days, SP4 Tyler will be representing the US Army Security Agency on the Freedom Train as it journeys across Mid-America.

"I've always wanted to see the country and I planned to do that when I got out of the Army," explains Tyler, a native of Senatobia, MS. "Here I'm still in the Army and already accomplishing my dream."

A military policeman, SP4 Tyler attended Northwestern Mississippi Junior College and was granted an associate degree in law enforcement. He has been in the service since early 1974.



Members of the 370th pick up valuable yardage in final game.

A Federal Women's Program (FWP) chapter has been formed at Arlington Hall Station.

According to Colonel John R. Rantz, USASA's Chief of Staff, the program was established to insure full equity for women in recruitment, placement, promotion, training and development, status and pay in all positions and at all grade levels.

Its second purpose is to identify problems and develop methods to be utilized in overcoming

## Women Unite To Promote Job Equality

"those barriers which have long served to relegate women as a group to the lowest positions and pay," according to COL Rantz.

Heading the program is Mrs. Judy Kutsher, from the Office of the Chief of Staff. She is backed by

a task force and committee, representing every staff element in headquarters and USAG, Arlington Hall Station.

Currently, there are 411 civilian employees within the headquarters, 175 of which are women. Worldwide, there are 1320 civilian workers 420 of whom are women.

Although comparison figures by grade, educational level and years of service are not available, it is known that nearly 300 of the women employed worldwide are in GS grades 4-7.

### Reporting

## *It's Not as Easy as You'd Think!*

by Debbie Leonard

Know what? Becoming a reporter is not the easiest job in the world. It becomes even more difficult when you don't know anything about journalism. When I was interviewed for this job, I didn't even know who was the anchor man for the six o'clock news on CBS. Mudd. . .Slush. . .Muck. . .Roger. . .er, something like that. I was fresh from my last assignment as a stenographer and eager to begin work again. The editor interviewed me and I felt sorry for him. He seemed desperate and needed someone right away. Needless to say, I took the job and here I am.

Now comes the time to write my first big story. Got to come up with a brilliant subject. It's got to be an instant hit.

The theme is the holidays. . .the editor wants a profile. . .maybe something for the women readers. . .hmmmmmm

Here I sit. Two hours later and my trash can is overflowing with at least two reams of wadded-up papers.

This isn't as easy as it seems. Everything I start ends up in the trash. Well, the editor said he wanted a profile so I'll try that. A profile is a feature article on a person from the school. The difficulty involved in this assignment is unbelievable. It compounds itself when the interviewee says - "There really isn't much to write about me." Frustration sets in. I have to charge ahead though. The editor is waiting.

"Just some routine questions. Where are you from?"

"That depends."

"On what?"

"Where was I raised or where was I born?"

Wow. The first question I ask and already he had destroyed it. Keep on charging. The editor is waiting.

"Where did you go to school?"

"That depends."

"Forget it."

I'll just make something up. Now is the time to give him a thought provoking question - "What do you think of the Army?"

The interviewee has been waiting for this and begins from day one. After I have heard about basic and AIT, my eyes begin to get drowsy and slowly close.

"You're not listening to me," he says.

"Of course I am. . .your mother and something about combat boots. . ."

The guy had the nerve to get up and walk out.

An hour later I am back in the office. I pounded out a half page of dribble that looks like Irish Gaelic that only a leprechaun could read.

The editor glances at my copy and looks up at me.

"Debbie, you're going great. Really good story. Maybe we'll print the next one."

(If I'm here that is!)

Ed's Note: SP5 Leonard is working for The Fountainhead TC&S's publication while awaiting her clearance.



# STATE INCOME TAXES

## Are active duty personnel and their dependents liable for State income taxes?

**General:** Members of the Armed Forces are not exempt from liability for State and local income taxes. It is the personal responsibility of each Servicemember to obtain the necessary forms, file declarations of estimated taxes and returns, and pay State income taxes when due.

The **Soldiers' and Sailors' Civil Relief Act**, however, reserve the right to tax a Servicemember's military income to the State of original residence or domicile. The "home of record" as used within the Armed Forces is not always an individual's legal domicile. In determining the right to tax an individual, a State frequently looks to see whether the individual has claimed benefits based on domicile—such as registering a car—or has exercised the right to vote under the State's voting system.

Spouses and dependents of Servicemembers are not protected by the Soldiers' and Sailors' Civil Relief Act, nor is income derived by a Servicemember from employment, a business, or rental property in a State where the member is residing because of military orders but of which he or she is not a legal resident.

Copies of the Wage and Tax Statement, IRS Form W-2, are furnished to States which Servicemembers indicate to be their domicile. The income-taxing States are making a concerted drive to locate delinquent taxpayers and are imposing penalties for failure to file and pay appropriate State taxes.

Computerization of Federal and State taxes has revealed many of these delinquent taxpayers, and many States, by statute, permit their courts to be used to collect the taxes of other States.

Servicemembers can obtain aid in determining tax liability from unit legal assistance offices.

**Summary Of States' Income Tax Requirements:** The information contained in the chart below is summarized from the State laws. If there is any question, it should be directed to the State authority listed in the chart.

The "Vietnam Era" was terminated by presidential proclamation on May 7, 1975. Numerous tax benefits ended on that date with that action, a fact that should be kept in mind when the information in the chart is used.

The following States do not impose individual income taxes on residents generally—Florida, Nevada, South Dakota, Texas, Washington, and Wyoming; New Jersey imposes a "commuter tax" and a tax on unearned income.

**In general, the following rules apply when consulting the chart—**

- "married couple" or "married" means husband and wife are living together except that in Arizona and California they may be living apart,
- most States now require the filing of declarations and payment of estimated taxes,
- under **Section 513 of the Soldiers' and Sailors' Civil Relief Act**, a member may defer payment of taxes—without interest or penalty—until six months after discharge if ability to pay was materially impaired by reason of active duty. The returns, however, must be filed on time and failure to file may result in penalties and interest,
- a **married Serviceman or woman** is considered to be living with his or her spouse when separated only by reason of military orders,
- unless noted, due date is April 15, 1976,**
- most States have provisions for extension of time for filing returns upon application by a taxpayer to the tax officials of his or her State,
- various cities and municipalities levy a personal income tax; where a question exists, each Servicemember should contact his or her home municipality to ascertain if a tax exists,
- most States exclude the 1974 Federal tax rebate from inclusion in gross income; however, normal Federal tax refunds are includable in gross income, and
- "head of household" has the same meaning as it has for Federal tax returns.

In the chart below, the following symbols are used: S=Single; M=Married, D=Dependent

Least Income To File	Personal Exemptions/Credits; Military Exclusions/Deferments in bold face	Where To Obtain Forms & File
<b>ALABAMA</b> S-\$1,500, M or head of family \$3,000, \$3,000 gross income	S-\$1,500; M or head of family-\$3,000; \$300 each D. <b>Military: Members outside U.S. may request extension for filing, with interest, until 30 days after return, consideration given for waiving penalty with cause, all military pay for combat-zone service exempted.</b>	Alabama Dept of Revenue, Income Tax Division, Montgomery AL 36102
<b>ALASKA</b> Same as Federal	Same as Federal; part-year residents must pro rate the exemption by number of months actually spent in Alaska. <b>Military: Same extensions as Federal.</b>	Alaska Dept of Revenue, State Office Bldg, Pouch SA, Juneau AK 99811
<b>ARIZONA</b> S-\$1,000, M-\$2,000, \$5,000 gross income	S-\$1,000; M-\$2,000, \$600 each D. <b>Military: \$1,000 active service pay, all mustering out and all terminal leave pay are exempt, if serving outside U.S. may defer without application filing and paying until 180 days after release or termination of present emergency, whichever is earlier, disability retired pay is exempt.</b>	Arizona Dept of Revenue, West Wing Capitol Bldg, Phoenix AZ 85007
<b>ARKANSAS</b> Due Date May 15, 1976. S or Separated \$3,000, M or Head of Family \$4,000	Tax credit \$17.50 if S; \$35 if M or head of family; \$6 each D. <b>Military: \$6,000 service pay exempt, \$6,000 retired pay exempt, all disability income exempt, Service personnel must file a return if gross income before exclusion exceeds filing requirements, even though no tax is owed.</b>	State Income Tax, Arkansas Revenue Dept, P.O. Box 9941, Little Rock AR 72203
<b>CALIFORNIA</b> Adjusted gross income over \$3,250 if S, \$6,500 if M; Gross income of over \$7,000. <b>Note:</b> Domiciliaries of State on permanent duty outside State are classified as non-residents for State's income tax purposes and need not file on income derived outside of State; however, if married and wife remains in State, she would be taxable on one-half of their community income plus her separate income, if any	Tax credit \$25 if S, \$50 if M, \$8 each D. <b>Military: \$1,000 service pay, all mustering out pay and all terminal leave pay exempt, filing and paying deferred without application, penalty, or interest until 180 days after return to U.S. from duty outside U.S., retired pay exclusion of \$1,000, this exclusion reduced by \$0.50 for each \$1 over \$15,000 adjusted gross income. See 'Note'</b>	California Franchise Tax Board, Sacramento CA 95867
<b>COLORADO</b> Adjusted gross income exceeding \$1,750 if S; \$2,500 if M (\$750 on separate returns)	\$750 each exemption, \$7 food tax credit each person on Federal return. <b>Military: same as Federal, including combat zone exclusion and postponement of filing and paying, \$2,000 of military retired pay excluded for persons under age 55, over 55, exclusion amount for 1975 is \$3,000</b>	Colorado Dept of Revenue 1375 Sherman Street, Denver CO 80203
<b>CONNECTICUT</b> Net capital gains of \$100. Federal adjusted gross income of \$20,000 with net capital gains of \$100. <b>Note:</b> State law provides that an individual who maintains no permanent abode in State, maintains a permanent abode elsewhere, and spends in aggregate not more than 30 days in taxable year in State is not a resident.	\$100 for each individual required to pay a tax. <b>Military: See 'Note'</b>	Collections & Accounting Division, State Tax Dept, Hartford CT 06115



**DELAWARE**

Due date April 30. If required to file a Federal return or gross income \$600 if S, \$1,200 M. **Note:** State law provides "Resident individual means one who either (1) is domiciled in State for any part of taxable year to the extent of period of such domicile, or (2) maintains a place of abode in State and spends an aggregate of more than 183 days of taxable year in State." **A Servicemember who maintains Delaware as a home State is considered a resident of State and taxable in State.**

\$600 for taxpayer, \$600 for spouse, \$600 each D. **Military: Same as Federal, including combat zone exclusion and postponement for filing and paying, if killed while serving in combat zone or dies as result of wounds, disease, injury incurred in combat zone, while on active duty, taxes will be abated or refunded, \$4,000 retired pay is exempt. See 'Note'**

Delaware Div of Revenue,  
601 Delaware Avenue,  
Wilmington DE 19899

**DISTRICT OF COLUMBIA**

Gross income of \$750 if S, \$1,500 combined income if M

\$750 if S; \$1,500 if M; \$1,500 if head of family; \$750 each D. **Military: Same as Federal re pensions or annuities for personal injuries or sickness incurred in Armed Forces, upon application deferment for filing or paying granted until 6 months after the return is due, one year for Servicemember outside CONUS.**

District of Columbia,  
Department of Finance and Revenue,  
300 Indiana Ave., NW, Washington, DC  
20001

**GEORGIA**

Same as Federal

\$1,500 if S; \$3,000 if M; \$700 each D. **Military: Combat zone exclusion same as Federal; filing and paying deferment without penalty or interest granted without application to Servicemembers outside CONUS until 60 days after return to US, disability retired pay excluded.**

Dept of Revenue, Income Tax Unit,  
Trinity-Washington Building, Atlanta  
GA 30334

**GUAM**

Same as Federal. Governed by place of residence, not source of income

Same as Federal. **Military: Same as Federal including combat zone pay exclusion, members of Armed Forces, citizens of U.S. must file in area of legal domicile, citizens of Guam must file in Guam, Servicemembers on Guam need no longer report to Guam their non-Service-connected income.**

General Taxes Div., Dept of Revenue  
and Taxation, Govt of Guam, Agana,  
Guam 96910

**HAWAII**

Due date is April 20, Gross income of \$750, \$1,500 if 65 or older.

\$750 personal exemption, \$1,500 if 65 or older, an excise tax credit. **Military: Same as Federal, including combat zone exclusion; postponement of filing same as Federal, POWs and MIAs have been granted same benefits as are provided by Federal law, retired pay is exempt, also first \$500 received by members of Reserve component.**

Hawaii Dept of Taxation, Income Tax  
Div., P.O. Box 259, Honolulu, HI 96809

**IDAHO**

S-\$2,050 (under 65), S-\$2,800 (over 65), M-\$2,800 joint return both under 65; M-\$3,550 joint return one over 65

Same as Federal plus \$15 grocery credit each tax filer; standard deduction not same as Federal. **Military: Active duty pay of fulltime officer, enlisted earned outside State is excluded if duty is or will be continuous for more than 120 days, postponement for filing same as Federal, MIAs are considered to be stationed outside Idaho and their military pay is exempt, proration required for military pay exclusion and grocery credit.**

Idaho Tax Commission, 317 Main, Box  
36, Boise ID 83722

## Least Income To File

## Personal Exemptions/Credits; Military Exclusions/Deferments in bold face

## Where To Obtain Forms & File

### ILLINOIS

If required to file a Federal return or if taxable income is more than \$1,000 multiplied by exemptions claimed on Federal return. **Note:** A resident is defined as an individual who is either present in State for other than temporary/transitory purpose or who is domiciled in State but is absent for only temporary/transitory purpose. An individual who becomes or ceases to be resident during the year is considered a part-year resident and is required to file a return for that part of year he was resident of State.

\$1,000 for each exemption allowable under Federal law; part-year resident prorated exemptions. **Military: All active duty pay is exempt, postponement for filing and abatement of tax by reason of combat zone death or because POW/MIA same as Federal, all retired pay is exempt. See 'Note'**

Illinois Department of Revenue, P.O. Box 3386, Springfield IL 62726

### INDIANA

Gross income of \$1,000 or more

\$500 for each exemption allowable under Federal law; renters deduction up to \$1,000 applies only if renting land subject to property tax. **Military: Combat zone exclusion same as Federal, first \$2,000 taxable active and Reserve service pay exempt, \$2,000 exclusion does not apply to retired pay, local county taxes apply to military members.**

Indiana Dept of Revenue, State Office Bldg, 100 N. Senate Avenue, Indianapolis IN 46204

### IOWA

Due date is April 30. If required to file a Federal return or if net income of \$2,000 or more taxable by Iowa. **Note:** Legal domiciliaries must file a return even if no tax is due, for record purposes. This is evidence of intent to retain legal domicile in Iowa.

Tax credit: S-\$15; \$30 if M or head of household; \$10 each D. Standard deduction is 10 percent not to exceed \$500 for M filing separately or \$1,000 for S or M filing jointly. **Military: Same as Federal including combat zone exclusion, plus exclusion of all military pay if on active duty for more than 6 continuous months, filing extension granted upon application.**

Iowa Dept. of Revenue, Income Tax Division, Robert Lucas Bldg, Des Moines IA 50319

### KANSAS

S-\$2,200, M-\$3,100

\$600 each exemption. **Military: Same as Federal, including combat zone exclusion, postponement for filing and paying, abatement of tax for death resulting from combat zone service, military pay as POW/MIA exempt, first \$2,000 of retired pay for those 65 & over exempt.**

Director of Taxation, Income & Inheritance Tax Bureau, P.O. Box 692, Topeka KS 66601

### KENTUCKY

S-\$1,200, M-\$2,500

Tax credit \$20 taxpayer, \$20 spouse, \$20 each D. **Military: Same as Federal, including combat zone exclusion, may defer filing/paying until earlier of 12 months after end of service or national emergency, military pay of POW/MIA not taxable, retirement pay may be excluded up to \$4,000 by those 50 and older.**

Kentucky Dept of Revenue, Frankfort KY 40618

### LOUISIANA

Due date is May 15. Same as Federal

S-\$2,500, M-\$5,000, \$400 each D. **Military: Disability retired pay is exempt.**

Louisiana Collector of Revenue, Individual Income Tax Division, Baton Rouge LA 70821

### MAINE

Same as Federal, or Maine adjusted gross income of \$1,000 if S, \$2,000 if M **Note:** State law provides in part that a resident shall mean an individual who is domiciled in the State unless he maintains no permanent place of abode in the

\$1,000 for each exemption allowable on Federal income tax return. **Military: Same as Federal including combat zone exclusion. See note for exemption of domiciliaries who satisfy all 3 conditions.**

Income Tax Division, Maine Bureau of Taxation, State Office Bldg, Augusta ME 04330



## Least Income To File

## Personal Exemptions/Credits; **Military Exclusions/Deferments in bold face**

## Where To Obtain Forms & File

State, does maintain a place of abode elsewhere, and spends in aggregate not more than 30 days of taxable year in State.

### MARYLAND

If required to file a Federal return or if Federal income plus State additions exceed Federal requirements for filing.

S-\$800, M-\$1,600, \$800 each D. **Military: Combat zone exclusion same as Federal, members outside US may defer filing until 3 months after return.**

State of Maryland, Comptroller of the Treasury, Income Tax Division, Annapolis MD 21401

### MASSACHUSETTS

Gross income of \$2,000

S-\$2,000, M and filing jointly \$2,600 plus amount of wages not exceeding \$2,000 of spouse having smaller income, \$600 each D. **Military: Combat zone exclusion same as Federal, if requested and with due cause extension may be granted, check State instructions for tax benefits granted POW/MIAs.**

Massachusetts Dept of Corporations and Taxation, Income Tax Bureau, Government Center, Boston MA 02204

### MICHIGAN

When Federal adjusted gross income exceeds amount of personal exemptions.

\$1,500 each exemption on Federal return. **Military: All military pay including retired pay is subtracted on member's income tax return, extension may be granted. Some cities impose income taxes but military pay is exempt by State law.**

Michigan Dept. of Treasury, Income Tax, Drawer H, Lansing MI 48904

### MINNESOTA

S-\$1,000, M-\$1,800 or if tax on taxable income exceeds credits.

Tax credits of S-\$21, M-\$42, \$21 each D. **Military: Same as Federal including combat zone exclusion, exclusion of \$3,000 military pay, all mustering out pay, additional exclusion of \$2,000 military pay for service wholly performed outside State is subtracted on member's income tax return, members outside US have automatic extension until 6 months after return, State Vietnam bonus not taxable.**

Minnesota Dept of Revenue, Income Tax Division, Centennial Office Bldg. St. Paul MN 55145

### MISSISSIPPI

Gross income in excess of personal exemptions and standard deduction

\$4,500 if single; \$6,500 if married or head of household; \$750 for each D; additional \$750 if blind or age 65 or older. **Military: Same as Federal including combat zone exclusion, compensation of POW/MIA is exempt, taxes are abated in cases of death-in-action in combat zone. 'See Note' First \$5,000 of retired pay is exempt effective 1 Jan 73.**

State Tax Commission, Income Tax Division, Box 960, Jackson, MS 39205

### MISSOURI

Anyone with adjusted gross income of \$1,200 who is required to file a Federal return. **Note:** State law provides resident is individual who is domiciled in State unless he maintains no permanent place of abode in State, does maintain a permanent place of abode elsewhere

\$1,200 for self, \$1,200 for spouse, \$400 each D, additional \$800 if head of household. **Military: Same as Federal including combat zone exclusion and abatement in event of combat incurred death. See 'Note'**

Missouri Dept of Revenue, Income Tax Department, Jefferson City MO 65101

**Least Income To File****Personal Exemptions/Credits; Military Exclusions/Deferments in bold face****Where To Obtain Forms & File**

and spends in the aggregate not more than 30 days of taxable year in State. Tax return should be completed through line 16(b) and affidavit re residency attached.

**MONTANA**

S-\$720, M-\$1,445

S-\$650, M-\$1,300, \$650 each D **Military: Active duty pay is exempt, first \$3,600 of retired pay exempt, State bonus is exempt.**

Department of Revenue, State Capitol Bldg, Helena MT 59601

**NEBRASKA**

If required to file a Federal return

None. Tax is 12 percent of Federal tax. **Military: Same as Federal including combat zone exclusion and postponement for filing and paying, abatement of taxes in event of death.**

Nebraska Dept of Revenue, Box 94818, State Capitol, Lincoln NE 68509

**NEW HAMPSHIRE**

Due date May 1.

Investment income tax—any amount of interest or dividends in excess of \$600.

\$600 each taxpayer. **Military: Extension may be granted, taxpayers must apply in writing on or before May 1.**

State Dept. of Revenue Administration, Interest and Dividends Tax, Box 345, Concord NH 03301

**NEW JERSEY**

Any unearned income from dividends, interest, capital gains, royalties, etc.

**Note:** An income tax is imposed on individuals who work in New Jersey but reside in New York or Pennsylvania; **all military pay is exempt, all other income from interest, dividends, or capital gains earned by members of Armed Forces within New Jersey is subject to taxation.**

\$1,000 each taxpayer, \$1,000 for spouse. **Military: Extension may be granted for reasonable cause, income from pensions is exempt. See 'Note'**

State of New Jersey, Dept of Treasury, Division of Taxation, Trenton NJ 08625

**NEW MEXICO**

Same as Federal

Same as Federal. **Military: Same as Federal including combat zone exclusion, after approval by Commissioner of Revenue may defer filing and paying for 12 months for good cause, extension automatic for Vietnam hospitalization**

New Mexico Bureau of Revenue, Returns Processing Division, P.O. Box 630, Santa FE NM 87503

**NEW YORK**

If Federal Income tax is filed, if NY adjusted gross income exceeds exemptions provided it is \$2,500 for S, \$5,000 for M, or if for minimum income tax purposes individual has items of tax preference in excess of the specific deduction. **Note:** State law provides a resident is an individual who is domiciled in the State, unless he maintains no permanent place of abode in the State, maintains a permanent place of abode elsewhere, and spends in the aggregate not more than 30 days of the taxable year in the State. **Living in Government quarters may qualify as maintaining a permanent place of abode. However, a place of abode is not deemed permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.** NY State Income Tax Regulations define a permanent place of abode as a dwelling place permanently maintained by the taxpayer, whether or not

\$650 for each Federal exemption. **Military: Same as Federal including combat zone exclusion, compensation of POW/MIA is exempt, taxes are abated in cases of death-in-action in combat zone. 'See Note'**

New York State Income Tax Bureau, State Campus, Albany NY 12227



## Least Income To File

owned by him. A statement of facts should be submitted. Claims for refunds for open years should be submitted on Form IT-113X

## NORTH CAROLINA

Gross income in excess of personal exemption without inclusion of exemptions for dependents

## Personal Exemptions/Credits; Military Exclusions/Deferments in bold face

\$1,000 if S or married woman, \$2,000 if head of household or married man or widower or widow with a minor child or divorcee with custody of a minor child and receiving no alimony, \$600 each D enrolled fulltime in institution of higher learning, \$600 each D. **Military: Combat zone exclusion same as Federal, abatement of taxes if death result of action in combat zone, interest or penalty will not be assessed for taxes due while member is in combat zone or hospitalized as a result of wounds or disease or injury incurred in combat zone, first \$3,000 of retired/retainer pay exempt effective January 1973, disability pay is exempt, commencing 1974 reductions for RSFPP and SBP are excludable from gross income and all prior reductions previously reported in gross income may be recouped, military have 4-year deferment of taxation of capital gains on sale of personal residence.**

## Where To Obtain Forms & File

North Carolina Dept. of Revenue, Individual Income Tax Division, P.O. Box 25,000, Raleigh NC 27640

## NORTH DAKOTA

If required to file a Federal income tax return

Same as Federal plus one extra exemption of \$300 if married and filing joint return, head of household, or surviving spouse. **Military: \$1,000 military exclusion for active duty, Reserve, National Guard duty, \$5,000 exclusion for military retirement pay authorized for retirees 60 years of age or older, members serving outside the U.S. may defer filing and paying without penalty or interest until the date the Federal return is due.**

North Dakota State Tax Department, State Capitol, Bismarck ND 58501

## OHIO

Adjusted gross income in excess of exemptions. **Note: Some cities impose income taxes, however, military pay is exempt**

\$650 for taxpayer, spouse, and each D **Military: Combat zone exclusion same as Federal, retired military pay is excluded up to \$4,000**

Ohio Dept. of Taxation, P.O. Box 2679, Columbus OH 43216

## OKLAHOMA

Same as Federal

\$750 if S, \$1,500 if M, \$750 each D **Military: First \$1,500 of active duty or retirement pay is excluded in year of war or national emergency, extensions may be granted for cause, POW/MIA pay excluded, deduction for Federal income tax liability up to \$500 plus 5 percent of balance not to exceed \$1,700**

Oklahoma Tax Commission, Income Tax Division, Oklahoma City OK 73191

## OREGON

If Federal return is required or income is subject to State income tax. **Note:** State law provides a resident means an individual who is domiciled in State unless he maintains no permanent place of abode in State, does maintain a

Same as Federal as modified by State: \$750 per exemption, standard deduction the larger of \$1,050 or 13 percent of adjusted gross income not to exceed \$1,500, child care credit of \$8 per \$100. **Military: Federal combat zone exclusion**

Oregon State Department of Revenue, Salem OR 97310

## Least Income To File

permanent place of abode elsewhere, and spends in aggregate not more than 30 days of taxable year in State

## PENNSYLVANIA

Any income.

**Note:** State law provides that a resident of State is individual who is domiciled in State unless he maintains no permanent place of abode in State for the entire year, maintains a permanent place of abode elsewhere for entire year, and spends in aggregate not more than 30 days of taxable year in State. **Living in Government quarters is not considering as maintaining a permanent place of abode. While Service pay is exempt, any income other than compensation for military service is subject to income tax unless the 3 conditions set forth above are satisfied. However, a non-resident is still subject to tax on that income that is earned, received, or acquired from sources within the State.**

## PUERTO RICO

Gross income in excess of \$800 S, \$2,000 M

## RHODE ISLAND

If required to file a Federal return

**Note:** State law provides that a resident means an individual who is domiciled in State unless he maintains no permanent place of abode in State, maintains a permanent place of abode elsewhere, and spends in the aggregate no more than 30 days of taxable year in State

## SOUTH CAROLINA

Gross income of \$800 or more if under 65

## TENNESSEE

Income over \$25 consisting of dividends from stocks and interest from bonds

## Personal Exemptions/Credits; Military Exclusions/Deferments in bold face

**and postponement for filing, taxpayer 65 or older may exclude \$2,400 retired military pay reduced dollar-for-dollar by earned income, POW/MIA pay exempt See 'Note'**

None. **Military: All military pay earned out of State is exempt effective 1/1/74, other income subject to provisions of "Note," pay received in combat zone exempt, extensions may be granted, retired members should check tax provisions for economically underprivileged persons. See 'Note'**

\$800 if S, \$2,000 if M or head of family, \$600 each D not a university student, \$1,000 each D in university, \$800 each D mentally or physically defective. **Military: Mustering-out payments exempt, active service members of Armed Forces during Vietnam hostilities receive qualified special \$500 deduction during 10 years after honorable discharge**

Same as Federal. **Military: Same as Federal including combat zone exclusion, See 'Note'**

\$800 if S, \$1,600 if M and filing jointly, \$800 each D. **Military: Combat zone exclusion same as Federal, abatement in case of combat zone death, drill and training duty pay of National Guard pay excluded, \$1,200 retired pay of members retired after 20 years excluded, POW/MIA pay exempt, portion of member's retired pay attributable to NG or Reserve drill is excluded**

Income of blind persons. **Military: May defer filing until 90 days after return from combat zone or hospitalization as a result of injury or disease incurred in such zone**

## Where To Obtain Forms & File

Dept. of Revenue, Personal Income Tax Bureau, State Capitol, P.O. Box 8111, Harrisburg PA 17129

Commonwealth of Puerto Rico, Dept. of Treasury, Bureau of Income Tax, P.O. Box 2501, San Juan PR 00903

Division of Taxation, Income Tax Section, 289 Promenade Street, Providence RI 02908

South Carolina Tax Commission, Income Tax Div., Box 125, Columbia SC 29214

Tennessee Dept. of Revenue, Inheritance-Gift-Income Tax Div., 830 Andrew Jackson State Office Bldg, Nashville TN 37242



## Least Income To File

## Personal Exemptions/Credits; **Military Exclusions/Deferments in bold face**

## Where To Obtain Forms & File

### UTAH

If required to file a Federal return

Same as Federal. **Military: Same as Federal, members outside U.S. may obtain late filing penalty waiver if filing before earlier of 15th day of 4th month after return to U.S. or discharge.**

Utah State Tax Commission, State Office Building, Salt Lake City UT 84134

### VERMONT

If required to file a Federal return and earned or received more than \$100 Vermont income. **Note:** State law provides that if a domiciliary maintains a permanent place of abode outside State, does not maintain one in State during entire year, and spends in aggregate no more than 30 days of taxable year in State, he does not qualify for residency during any portion of that year. "Vermont income" of nonresidents is income from a business, profession, or occupation (other than military) carried on within State and rents, royalties, or gains from property located in State

Same as Federal, plus tax credits for students, sales and use taxes. **Military: All active duty military pay exempt, Federal postponement provisions for filing and paying apply, may be granted extensions for filing and paying for good cause. See 'Note'**

Vermont Dept. of Taxes, Montpelier VT 05602

### VIRGINIA

Due date is May 1. Same as Federal

\$600 for each personal exemption, additional \$400 deduction for each age 65 exemption. **Military: Combat zone exclusion and deferral of filing, first \$2,000 of retirement pay of military excluded if individual reaches age 60 during year, first \$1,500 of retirement benefits received by spouse excluded regardless of age.**

Commissioner of Revenue, Director of Finance of the county or city where taxpayer is a resident

### WEST VIRGINIA

If Federal return is required or if West Virginia adjusted gross income exceeds exemptions. **Note:** Effective Jan. 1, 1974 State law provides a West Virginia domiciliary, a member of the Armed Forces, is exempt from paying State income tax on his or her military pay if he or she did not spend 30 days in the State in taxable year and such Armed Forces member maintained a permanent place of abode outside State. In this matter, it is the Tax Department's position that a permanent place of abode is maintained regardless of whether the Servicemember lived in private or Government quarters

\$600 for each exemption on Federal tax return. **Military: Same as Federal, including combat zone exclusion and postponement for filing and paying, first \$4,000 of active duty pay and all retired pay excluded. See 'Note'**

West Virginia State Commissioner, Income Tax Division, Charleston, West Virginia 25305

### WISCONSIN

S-\$1,950 gross income, M-\$2,600 gross income. **Note: Declarations of estimated tax need not be filed by persons on active duty outside CONUS**

Tax credits \$20 each taxpayer & spouse under 64, \$20 each D, \$20 additional if head of household. **Military: \$1,000 exclusion of active or active-reserve military pay or fleet reserve retainer pay, combat zone exclusion and postponement same as Federal, income of POW/MIA's exempt, 1974 Federal rebate not taxable**

Wisconsin Dept. of Revenue, P.O. Box 59, Madison WI 53701



## EW Speaks Out

Men in the armed forces have, over the years, had to tolerate the wearisome stereotype of being "all alike." I would like to think that most of them with any degree of intelligence, would try to restrain themselves from tacking the same stigma on women in their position. Nonetheless, there are those people, hopefully still a minority on Torri Station, who persist in labeling all women enlisted in the armed forces as potential prostitutes, hopeless females whose main goal in life is to come overseas, (where we hear the odds are better), to lie in wait for a husband, or simply promiscuous women who thrill at the sound of every obscene suggestion they can solicit.

A few of the remarks that have lately been flung at friends and myself—

"I sure wouldn't let *my* sister join the Army."

"A new girl—well, at least she has big . . . and a nice . . ."

"You think you can smile and get one over on anybody."

"Don't think you'll get away with anything because you're a woman."

"Don't get the idea you can tie *me* down—I've got more important things to do with my life."

This is how some "typical" EWs might like to respond to the blundering mouths of an ignorant few—

You may not like EWs here, but it is taking all my courage to leave my family, friends and home behind to come here and do a job (just like yourself), so *don't* throw your sister, your mom or the girl-you-left-behind in my face. I'm just as human and just as good.

And if you feel the urge to comment about my appearance or lack of it, you're trying to demonstrate your joe-cool ability to your friends and embarrass someone while you're at it. Ask yourself if it is going to be as witty and harmless as it sounds.

If I chance to smile at you, and in a moment of paranoia you suspect an underlying sinister purpose, please just say so and I will take all necessary precautions to keep it from happening again. What good is a master of sabotage if the enemy has found him (her) out?

Unless you find me lurking behind every bush, calling you ten times a day, and clutching desperately about your ankles on your way to work each day, don't let your ego reach such gargantuan heights that you make the assumption you are the most dynamic thing that could happen to me and so it is only logical that I am going to *GO AFTER* you. You aren't the only one with big plans.

The fifth and final point—I am not a simpering, whining female. I don't need to get away with anything. I can handle your regulations, so don't assume that I want to use my "frailty" to sway authority. I wouldn't be here if I was incapable of facing responsibility.

**Debra Wright**  
from Torri Typhoon

## EM Speaks Out



This open letter is in response to the September 18 "Firing Line" written by Miss-or-rather-Ms Debra Wright. Judging from her letter it is rather easy to assume that she is unmarried.

Anyway, Ms Wright, your letter seemed to jump from point to point, and to leave many questions both unasked and unanswered.

For instance, in your first paragraph, you make reference to "all" women being judged as "potential prostitutes, hopeless females whose main goal in life is to come overseas where the odds are better to grab a husband" - or as promiscuous women who thrill. . . .at every obscene suggestion.

If this be the case, then I am sure you can feel a certain empathy for myself and my fellow EM who are weary of being constantly labeled as "all hands and no brains," who will try to make it with anything that will hold still long enough," or as raving sex maniacs, who delight in thrilling promiscuous women with obscene suggestions.

You state that it takes "all my courage to leave my family, home and friends to come over here and do a job. . ." Aside from your obvious play for sympathy, you would seem to be stating that it takes more



courage for a woman to join the Army than a man, and, yet, in the same sentence, you claim complete equality to your male counterparts. Now, I don't know about you, but I wasn't at all frightened when I left family, home and friends for the Army. I knew what I was doing. Are you saying that women are less than men in this respect? Your logic here is, at best, hard to follow.

You also point out that women are viewed only as having "big\_--- and a nice\_---." Well again I'll have to speak for myself and a good many of my contemporaries who have on numerous occasions heard EW's pass such comments as, "Wow! Does he have a nice bod. . ." Or "Have you see that really cute new guy in our section? Boy, I'm just dying to meet him."

And the thing that really puzzles me is, that if you liberated young ladies are so dead set against being appreciated for looking good, why, oh why, do you spend so much time and money making up your eyes and faces just to come to work with a bunch of — God forbid — drooling, leering men? As a matter of fact, you could do a bunch of us guys a big favor, since you feel as you do. Speak to that number of your sister soldiers who spend the course of the day walking, acting and in general conducting themselves as though they were the center of all male attention in the area (which they know they are) and ask them if they could possibly cool it down some. It is rather difficult for we male animals to concentrate both on our work and on a constant parade of wiggling feminine fannies, a show which is obviously being put on for our benefit. The cessation of these displays would inevitably result in all of us, both performers and audience, getting a little more work done, which in turn would bring us less grief from our supervisors. Now doesn't that sound fair to you? And "fair", to me at least, is the key word in this whole situation.

You see, I have spend most of my life believing that women were to be treated with courtesy and respect for their minds, intelligence and capabilities; the same really, as I would treat any other human being. But, I also believed in some degree of deference for their physique, because I sincerely believe that there were some things women could not physically perform as well as men. So it was rather a rude shock for me to come into the Army and find not a small

number of EW's who not only can and do, but go to great pains to prove that they can drink, swear, and be just as crude as the best(?) of us guys. Now I can just imagine the howl of indignant outrage arising from the EW ranks at this last statement, but the irony of it is, that the situation runs in the opposite direction, too.

So many of the EW's that I have talked to, the ones who have complained so loudly and bitterly of being stereotyped, are the same ones I've seen in the Torii Club night after night, surrounded by a wall of male attention and loving every minute of it! I'm not saying you girls shouldn't go out and have a good time, quite the contrary; however, don't you think that more that four guys at one time is going a little overboard?

Let's face it ladies, even muddy water tastes good to a thirsty man in the desert, and you surely realize that you as women, are the most desired source of social contact for us guys, especially in an atmosphere as isolated as this. So it's only natural that we will come flocking after you, and this is where your stereotypes come from, because you not only allow it to happen, you also encourage it and enjoy it. Some of you are, admittedly, more selective than others, but it still adds up to the same thing - taking advantage of your femininity. I imagine there will be more than a few angry female types at this last sentence, too. However, you might think about this. It has been my experience that there is no one more self-righteously offended than the sinner who didn't get caught talking about the one who did. So, if you, as an enlisted woman, don't play these sorts of particularly twisted games, then you haven't even been mentioned in this letter. However, if you do, and I'm sure that you know if you do, then you may get as angry as you please. If the shoe fits, then wear it well.

In closing, let me say that there are some truly kind and wonderful EW personnel with whom I have had the privilege of working. But they are definitely the exception rather than the rule. So, if I were you, before I passed judgement on all enlisted men, I would correct my own faults. Then, and only then, would I try to criticize and correct someone else's.

Sign me  
A concerned EM **Bill Helms**  
from Torii Typhoon

## *Ideas and Opinions*

*"The exchange of ideas is the very motor of the democratic process"*

*Alan Barth*



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